S.B.Civil Sales Tax Revision No.1085/2001
ACTO, Raisinghnagar
vs.
M/s Akruti Soap Factory,Padampur

Date of Order: 3.10.2006.

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha for the petitioner.
Mr. Mahendra Dave for the respondent.

Heard learned counsel for the parties.

The facts which can not be disputed are that the four returns were submitted by the assessee for the four quarters. The return for the second quarter was delayed by 38 days, for which penalty under Section 7(A)(A) of the Rajasthan Sales Tax Act, 1954 was imposed. That penalty was upheld upto the Tax Board. However, the revenue's contention is that the assessee submitted revised return after delay and, therefore, the assessee is liable to pay the penalty under Section 7(A)(A) of the Act of 1954. The Tax Board held that no penalty can be imposed for late filing of the revised return. As per Section 7(A)(A), the penalty can be imposed in case the original return is not submitted in time.

It is not in dispute that there is no specific provision providing any penalty for late filing of the revised return.

In view of the above, I do not find any merit in this revision and hence the same is hereby dismissed.

(PRAKASH TATIA),J.

mlt